

State Ratings Rubric: Arkansas



MEETS CRITERIA










PARTIALLY MEETS CRITERIA

DOESN'T MEET CRITERIA

- Rating went up since last year
- Some improvements since last year
- Rating did not change
- Rating went down since last year
- Some decline since last year

Last updated: May 2026

COMPONENT	DESCRIPTION	RATING	EXPLANATION
FUND STUDENTS ADEQUATELY			
Funding Adequacy	Per-student funding is at or above the national average (\$17,853 for the 2022-23 school year).		Per-student funding was \$4,004 less than the national average in the 2022-23 school year.
Yearly Increases	Base funding for all students increases every year to account for inflation.		The per-student base amount increased by 2.5% for the 2026-27 school year, from \$7,842 to \$8,037.*
Progressive Tax Policies	The state maintains healthy revenue sources for schools.		Legislation passed in 2026 to further cut income taxes.
FUND STUDENT NEEDS EQUITABLY			
Student-Based Formula	The funding formula is primarily student-based.		Primarily student-based formula.
Students from Low-Income Backgrounds	The state provides additional funds for students from low-income backgrounds.		No additional funding for individual students from low-income backgrounds. (see Concentrated Poverty)
English Learners	The state provides additional funds for English Learners.		\$375 more per student.
Students with Disabilities	The state provides additional funds for students with disabilities, based on their needs.		No additional funding, except for extremely high-cost services.

FUND DISTRICTS APPROPRIATELY			
Cost Sharing	The state requires local governments to share the cost based on their ability to pay.		Local governments contribute based on their revenue from property, sales, and other taxes.
Local Revenue Cap	The state limits wealthy districts from contributing excessively more than other districts.		The state sets a cap that voters can override.
Rural Districts	Small districts and districts with few students per square mile (“sparse districts”) receive additional funds.		Additional funding for both small districts and sparse districts for transportation.
Concentrated Poverty	Districts with high concentrations of poverty receive additional funds .		Additional funding based on the district poverty level, ranging from \$551 to \$1,653 more per student.
FUND STUDENTS TRANSPARENTLY & EFFECTIVELY			
Formula Transparency	The funding formula is easy to understand and clearly explained.		The state education department’s school funding guide is not user-friendly.
Funding Data	The state shares detailed, timely, and user-friendly public data on districts’ funding.		Data is timely and user-friendly but is only somewhat detailed.
District Spending Plans	The state requires districts to share public reports about how they invest funds to meet students’ needs.		No requirement.
Formula Review	The state requires a clear, stakeholder-led process to evaluate the formula and recommend improvements.		The legislature conducts an adequacy study every two years, but there is little stakeholder involvement.
FUND PUBLIC SCHOOLS EXCLUSIVELY			
Vouchers	The state does not divert public funds to private schools through voucher programs, education savings accounts, or scholarship tax credits.		The Children’s Education Freedom Account program provides vouchers with universal eligibility starting in the 2025-2026 school year.
Sources: Education Law Center, EdFund, EdBuild, Bellwether, Education Commission of the States, Institute on Taxation and Economic Policy, Arkansas Department of Education			

*To ensure Arkansas’s Foundation Funding amount was comparable across years, these amounts exclude employer insurance contributions for both the 2025-26 and 2026-27 school year. See HB1312 for more information.